

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF SOUTH CAROLINA  
GREENVILLE DIVISION

UNITED STATES OF AMERICA, )  
)  
Plaintiff, )  
)  
v. )  
)  
DENNIS D. BROOKS, )  
BARBARA D. BROOKS, )  
GREENVILLE COUNTY TAX )  
COLLECTOR, )  
COACH HILLS HOMEOWNER'S )  
ASSOCIATION, INC., AND SOUTH )  
CAROLINA DEPARTMENT OF )  
REVENUE, )  
)  
Defendants. )  
\_\_\_\_\_ )

**ANSWER OF DEFENDANT  
GREENVILLE COUNTY  
TAX COLLECTOR**

Civil Action No. 6-17-cv-2010-TMC

The Greenville County Tax Collector, by and through undersigned counsel, answering Plaintiff's Complaint, would respectfully show unto this Honorable Court:

**FOR A FIRST DEFENSE**

1. As to the allegations contained in Paragraphs 1 through 6, inclusive, of Plaintiff's Complaint, this Defendant, upon information and belief, admits the allegations contained therein.

2. As to the allegations contained in Paragraph 7 of Plaintiff's Complaint, this Defendant admits that it has an interest in and lien against the real property that is the subject of this action by virtue of unpaid County taxes.

3. As to the allegations contained in Paragraphs 8 and 9 of Plaintiff's Complaint, this Defendant, upon information and belief, admits the allegations contained therein.

4. As to the allegations contained in Paragraph 10 of Plaintiff's Complaint, this Defendant admits the allegations contained therein.

5. As to the allegations contained in Paragraphs 11 through 15, inclusive, of Plaintiff's Complaint, this Defendant lacks sufficient knowledge and information to form a belief as to the truth of the allegations contained therein.

6. As to the allegations contained in Paragraph 16 of Plaintiff's Complaint, this Defendant admits the allegations contained therein.

7. As to the allegations contained in Paragraph 17 of Plaintiff's Complaint, this Defendant, upon information and belief, admits the allegations contained therein.

### **FOR A SECOND DEFENSE**

8. Each and every allegation contained in this Defendant's First Defense is realleged as if set forth fully herein, except so much thereof as may be inconsistent with the allegations of this defense.

9. This Defendant is informed and believes that, pursuant to the provisions of S.C. Code Ann. §§ 12-49-10 and 12-49-20 and 26 USCS § 6323(b)(6), the lien for County taxes constitutes a first lien on the real property that is the subject of this action. This Defendant is further informed and believes that the lien for County taxes must be satisfied prior to any distribution of the proceeds of sale to Plaintiff in satisfaction of Defendant Dennis D. Brooks' unpaid federal tax liabilities.

**WHEREFORE**, having fully answered the allegations contained in Plaintiff's Complaint, Defendant Greenville County Tax Collector prays as follows:

1. That this Court inquire into the matters alleged in Plaintiff's Complaint;
2. That this Court make its determination that the lien for County taxes constitutes a first lien on the real property that is the subject of this action;

3. That the lien for County taxes be satisfied prior to the distribution of any proceeds of sale, and

4. For such other and further relief as this Court may deem just and proper.

Respectfully submitted,

s/Jeffrey D. Wile

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